

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
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**Gangtok**

**Thursday 27<sup>th</sup> September, 2018**

**No. 521**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 44/2018 – State Tax**

**Dated: 10<sup>th</sup> September, 2018**

### NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act), and in supercession of –

- (i) Notification No. 18/2017 – State Tax dated 8<sup>th</sup> August, 2017 published in the Gazette of Sikkim, vide number .. dated the 8<sup>th</sup> August, 2017;
- (ii) Notification No. 58/2017 – State Tax dated 15<sup>th</sup> November, 2017 published in the Gazette of Sikkim;
- (iii) Notification No. 18/2018 – State Tax dated 28<sup>th</sup> March, 2018 published in the Gazette of Sikkim; and
- (iv) Notification No. 32/2018 – State Tax dated 10<sup>th</sup> August, 2018 published in the Gazette of Sikkim,

except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Sikkim Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31<sup>st</sup> day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month:

Provided that the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the months from July, 2017 to November, 2018 for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – State Tax dated 6th August, 2018 published in the Gazette of Sikkim, shall be extended till the 31<sup>st</sup> day of December, 2018.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

**Dipa Basnet**  
**Secretary**  
**Commercial Taxes Division**  
**Finance, Revenue & Expenditure Deptt.**  
**FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**